

Switched Access BSE Workpapers - Message Desk (SMDI)

1	Total Expense Factors	Acct. 221100	Acct. 221210	SOURCE
2		Analog	Digital	
3	Cost of Money	0.0741	0.0967	Transmittal 1570 Appendix A
4	State & Fed Taxes	0.0272	0.0355	Transmittal 1570 Appendix A
5	Depreciation	0.0932	0.0794	Transmittal 1570 Appendix A
6	Repair and Maintenance - Direct	0.0514	0.0801	Transmittal 1570 Appendix A
7	Repair and Maintenance - Fixed	0.0044	0.0030	Transmittal 1570 Appendix A
8				
9				
10	Administrative Expense Factors (applied to all other expenses)			
11				
12		Interstate		
13		Switched		
14				
15	Admin Factor	6.85%		Transmittal 1570 Appendix B
16	Other Factor	4.34%		Transmittal 1570 Appendix B
17	Overhead Factor	27.46%		Transmittal 1570 Appendix B
18				
19		Analog	Digital	Total
20		Invest.	Invest.	Invest.
21				
22	Message Desk (SMDI)	\$0.00	\$7,499.40	\$7,499.40 Page 1.B.1 (Line 33)
23				
24		Analog	Digital	Total
25		Expenses	Expenses	Expenses
26				
27	Depreciation	\$0.0000	\$595.2254	\$595.2254 (Line 5) * (Line 22)
28	Cost of Money	\$0.0000	\$725.2772	\$725.2772 (Line 3) * (Line 22)
29	State & Fed Taxes	\$0.0000	\$266.2929	\$266.2929 (Line 4) * (Line 22)
30	Repair and Maintenance - Direct	\$0.0000	\$600.4431	\$600.4431 (Line 6) * (Line 22)
31	Repair and Maintenance - Fixed	\$0.0000	\$22.8102	\$22.8102 (Line 7) * (Line 22)
32	Subtotal of Expenses	\$0.0000	\$2,210.0488	\$2,210.0488 Sum of (Line 27) to (Line 31)
33				
34	Administration	\$0.0000	\$151.4722	\$151.4722 (Line 15) * (Line 32)
35	Other	\$0.0000	\$95.9161	\$95.9161 (Line 16) * (Line 32)
36	Total Direct Recurring Costs	\$0.0000	\$2,434.6270	\$2,434.6270 Sum of (Line 32) to (Line 35)
37				- (Line 31)
38				
39	Overhead Loadings	\$0.0000	\$629.6057	\$629.6057 ((Line 17) * (Line 32)) + (Line 31)
40				
41	Total Direct and Indirect Unit Costs	\$0.0000	\$3,064.2327	\$3,064.2327 (Line 36) + (Line 39)
42				
43				
44	UNIT INVESTMENT			
45				
46	COE Switching	\$0.0000	\$7,499.4000	\$7,499.4000 (Line 22)
47				
48	Total Unit Investment	\$0.0000	\$7,499.4000	\$7,499.4000 (Line 46)

Switched Access BSE Workpapers - Message Waiting Indicator (Audible)

1	Total Expense Factors	Acct. 221100	Acct. 221210	SOURCE
2		Analog	Digital	
3	Cost of Money	0.0741	0.0967	Transmittal 1570 Appendix A
4	State & Fed Taxes	0.0272	0.0355	Transmittal 1570 Appendix A
5	Depreciation	0.0932	0.0794	Transmittal 1570 Appendix A
6	Repair and Maintenance - Direct	0.0514	0.0801	Transmittal 1570 Appendix A
7	Repair and Maintenance - Fixed	0.0044	0.0030	Transmittal 1570 Appendix A
8				
9				
10	Administrative Expense Factors (applied to all other expenses)			
11				
12		Interstate		
13		Switched		
14				
15	Admin Factor	6.85%		Transmittal 1570 Appendix B
16	Other Factor	4.34%		Transmittal 1570 Appendix B
17	Overhead Factor	27.46%		Transmittal 1570 Appendix B
18				
19		Analog	Digital	Total
20		Invest.	Invest.	Invest.
21				
22	Message Waiting Indicator (Audible)	\$0.00	\$0.44	\$0.44 Page 1.B.1 (Line 34)
23				
24		Analog	Digital	Total
25		Expenses	Expenses	Expenses
26				
27	Depreciation	\$0.0000	\$0.0351	\$0.0351 (Line 5) * (Line 22)
28	Cost of Money	\$0.0000	\$0.0427	\$0.0427 (Line 3) * (Line 22)
29	State & Fed Taxes	\$0.0000	\$0.0157	\$0.0157 (Line 4) * (Line 22)
30	Repair and Maintenance - Direct	\$0.0000	\$0.0354	\$0.0354 (Line 6) * (Line 22)
31	Repair and Maintenance - Fixed	\$0.0000	\$0.0013	\$0.0013 (Line 7) * (Line 22)
32	Subtotal of Expenses	\$0.0000	\$0.1303	\$0.1303 Sum of (Line 27) to (Line 31)
33				
34	Administration	\$0.0000	\$0.0089	\$0.0089 (Line 15) * (Line 32)
35	Other	\$0.0000	\$0.0057	\$0.0057 (Line 16) * (Line 32)
36	Total Direct Recurring Costs	\$0.0000	\$0.1435	\$0.1435 Sum of (Line 32) to (Line 35)
37				- (Line 31)
38				
39	Overhead Loadings	\$0.0000	\$0.0371	\$0.0371 ((Line 17) * (Line 32)) + (Line 31)
40				
41	Total Direct and Indirect Unit Costs	\$0.0000	\$0.1806	\$0.1806 (Line 36) + (Line 39)
42				
43				
44	UNIT INVESTMENT			
45				
46	COE Switching	\$0.0000	\$0.4420	\$0.4420 (Line 22)
47				
48	Total Unit Investment	\$0.0000	\$0.4420	\$0.4420 (Line 46)

Switched Access BSE Workpapers - Message Waiting Indicator (Visual)

1	Total Expense Factors	Acct. 221100	Acct. 221210	SOURCE
2		Analog	Digital	
3	Cost of Money	0.0741	0.0967	Transmittal 1570 Appendix A
4	State & Fed Taxes	0.0272	0.0355	Transmittal 1570 Appendix A
5	Depreciation	0.0932	0.0794	Transmittal 1570 Appendix A
6	Repair and Maintenance - Direct	0.0514	0.0801	Transmittal 1570 Appendix A
7	Repair and Maintenance - Fixed	0.0044	0.0030	Transmittal 1570 Appendix A
8				
9				
10	Administrative Expense Factors (applied to all other expenses)			
11				
12		Interstate		
13		Switched		
14				
15	Admin Factor	6.85%		Transmittal 1570 Appendix B
16	Other Factor	4.34%		Transmittal 1570 Appendix B
17	Overhead Factor	27.46%		Transmittal 1570 Appendix B
18				
19		Analog	Digital	Total
20		Invest.	Invest.	Invest.
21				
22	Message Waiting Indicator (Visual)	NA	\$0.77	\$0.77 Page 1.B.1 (Line 35)
23				
24		Analog	Digital	Total
25		Expenses	Expenses	Expenses
26				
27	Depreciation	\$0.0000	\$0.0613	\$0.0613 (Line 5) * (Line 22)
28	Cost of Money	\$0.0000	\$0.0747	\$0.0747 (Line 3) * (Line 22)
29	State & Fed Taxes	\$0.0000	\$0.0274	\$0.0274 (Line 4) * (Line 22)
30	Repair and Maintenance - Direct	\$0.0000	\$0.0618	\$0.0618 (Line 6) * (Line 22)
31	Repair and Maintenance - Fixed	\$0.0000	\$0.0023	\$0.0023 (Line 7) * (Line 22)
32	Subtotal of Expenses	\$0.0000	\$0.2275	\$0.2275 Sum of (Line 27) to (Line 31)
33				
34	Administration	\$0.0000	\$0.0156	\$0.0156 (Line 15) * (Line 32)
35	Other	\$0.0000	\$0.0099	\$0.0099 (Line 16) * (Line 32)
36	Total Direct Recurring Costs	\$0.0000	\$0.2506	\$0.2506 Sum of (Line 32) to (Line 35)
37				- (Line 31)
38				
39	Overhead Loadings	\$0.0000	\$0.0648	\$0.0648 ((Line 17) * (Line 32)) + (Line 31)
40				
41	Total Direct and Indirect Unit Costs	\$0.0000	\$0.3154	\$0.3154 (Line 36) + (Line 39)
42				
43				
44	UNIT INVESTMENT			
45				
46	COE Switching	NA	\$0.7720	\$0.7720 (Line 22)
47				
48	Total Unit Investment	NA	\$0.7720	\$0.7720 (Line 46)

ATTACHMENT D

Administrative Factor Development

1	Admin Factors	Category J	Category L	Source
2		Swit Inter	Spec Inter	
3				
4	Sales	0.50%	0.51%	Appendix C pp. 6 and 7
5	Marketing	1.01%	1.11%	Appendix C pp. 6 and 7
6	Cust Service	0.84%	0.24%	Appendix C pp. 6 and 7
7	Oper Service	0.00%	0.00%	Appendix C pp. 6 and 7
8	Accounting	0.99%	0.32%	Appendix C pp. 6 and 7
9	Human Resources	1.10%	1.00%	Appendix C pp. 6 and 7
10	Other Gen Expenses	11.38%	9.34%	Appendix C pp. 6 and 7
11	Operating Taxes	3.13%	2.32%	Appendix C pp. 6 and 7
12	Official	0.83%	0.94%	Appendix C pp. 6 and 7
13	Common	8.59%	8.74%	Appendix C pp. 6 and 7
14	Amount Charged Constr	-0.49%	-0.38%	Appendix C pp. 6 and 7
15				
16	Total Admin	27.88%	24.14%	Appendix C pp. 6 and 7
17				
18	Expense Related Admin	38.65%	31.82%	(Line 16) / (1 - Line 16)
19	Factor			
20				
21				
22				
23		Interstate	Interstate	Interstate
24		Expenses	Expenses	Expenses
25		Fixed	Variable	Total
26				
27	Sales	5,053	3,658	8,711
28	Marketing	6,425	0	6,425
29	Cust Service	57	1,208	1,265
30	Oper Service	983	5,438	6,421
31	Accounting	2,473	10,888	13,361
32	Human Resources	4,020	478	4,498
33	Other Gen Expenses	40,479	13,559	54,038
34	Common	47,591	1,619	49,210
35				
36				
37				

Administrative Factor Development

38		% of Interstate		
39		Expenses that		
40		are Fixed		
41				
42	Sales	58.01%		(Fixed Line 27) / (Total Line 27)
43	Marketing	100.00%		(Fixed Line 28) / (Total Line 28)
44	Cust Service	4.51%		(Fixed Line 29) / (Total Line 29)
45	Oper Service	15.31%		(Fixed Line 30) / (Total Line 30)
46	Accounting	18.51%		(Fixed Line 31) / (Total Line 31)
47	Human Resources	89.37%		(Fixed Line 32) / (Total Line 32)
48	Other Gen Expenses	74.91%		(Fixed Line 33) / (Total Line 33)
49	Operating Taxes	0%		Assumed All Variable
50	Official	100%		Assumed All Fixed
51	Common	96.71%		(Fixed Line 34) / (Total Line 34)
52	Amount Charged Constr *	73.60%		(Sum of (Line 63) to (Line 72)) /
53				(Sum of (Line 16) - Sum of (Line 14))
54	* Amount Charged Construction fixed percentage is assigned a value equal to			
55	the average of the fixed percentages from all the other categories.			
56				
57				
58		Fixed Portion of the Admin Factors		
59				
60		Category J	Category L	
61		Swit Inter	Spec Inter	
62				
63	Sales	0.29%	0.30%	(Line 4) * (Line 42)
64	Marketing	1.01%	1.11%	(Line 5) * (Line 43)
65	Cust Service	0.04%	0.01%	(Line 6) * (Line 44)
66	Oper Service	0.00%	0.00%	(Line 7) * (Line 45)
67	Accounting	0.18%	0.06%	(Line 8) * (Line 46)
68	Human Resources	0.98%	0.89%	(Line 9) * (Line 47)
69	Other Gen Expenses	8.52%	7.00%	(Line 10) * (Line 48)
70	Operating Taxes	0.00%	0.00%	(Line 11) * (Line 49)
71	Official	0.83%	0.94%	(Line 12) * (Line 50)
72	Common	8.31%	8.45%	(Line 13) * (Line 51)
73	Amount Charged Constr	-0.36%	-0.28%	(Line 14) * (Line 52)
74				
75	Total Admin	19.81%	18.48%	Sum of (Line 63) to (Line 73)
76				
77				
78				

Administrative Factor Development

79	Fraction of Expenses that are Fixed		
80			
81	Category J	Category L	
82	Swit Inter	Spec Inter	
83			
84	71.04%	76.55%	(Line 75) / (Line 16)
85			
86			
87	Final Admin Factors		
88			
89			
90	Category J	Category L	
91	Swit Inter	Spec Inter	
92			
93	Overhead Factor	27.46%	24.36%
			(Line 84) * (Line 18)
94	Other Factor	4.34%	3.06%
			(Line 11) * (Line 18) / (Line 16)
95	Admin Factor	6.85%	4.40%
			(Line 18) - (Line 93) - (Line 94)